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Reports of the Mississippi Auditor of Public Accounts

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Annual report of the Auditor of Public Accounts, to the Legislature of Mississippi, for the year ... <1876>-<1878>, <1880>

Biennial report of the Auditor of Public Accounts to the Legislature of Mississippi, for the years ... (1882-'83)-<(1894 and 1895)>

LLMC 01-474t

ANNUAL REPORT

Auditor of Public Accounts.

ANNUAL REPORT

OF THE

AUDITOR OF PUBLIC ACCOUNTS,

TO THE

LEGISLATURE OF MISSISSIPPI,

FOR THE YEAR 1877.

PRINTED BY AUTHORITY.

JACKSON, MISS:
POWER & BARKSDALE, STATE PRINTERS.
1878.

OFFICE AUDITOR PUBLIC ACCOUNTS,
Jackson, Miss., January 1st, 1878.

To His Excellency, J. M. Stone, Governor:

SIR—I have the honor to submit the Annual Report of the transactions of this office, for the fiscal year 1877, and to respectfully request that you transmit the same to the Legislature.

Very Respectfully,

W. H. GIBBS,
Auditor Public Accounts.

ANNUAL REPORT

OF THE

Auditor of Public Accounts.

OFFICE AUDITOR OF PUBLIC ACCOUNTS,
Jackson, Miss., Jan'y 1st, 1878.

To the Legislature of the State of Mississippi:

GENTLEMEN—I have the honor herewith to submit a report of the transactions of this office for the fiscal year 1877.

Document "D" shows the amount of receipts from all sources for the fiscal year ending December 31st, 1877, to have been $882,044 83.

Document "B" shows the amount disbursed by warrants on the Treasury for the same period, amounting in the aggregate to $697,018 86, against $518,709 03 disbursed in the previous year.

The above shows an excess of receipts over disbursements of $185,425 97. Owing to the change made in the time of collecting taxes at the last session of the Legislature a large portion of the revenue to be collected for the fiscal year 1877, was not reported and paid into the Treasury in time for this report. This would have made the receipts much greater and the consequence excess of receipts over disbursements much larger.

Document "C" shows amounts paid into the State Treasury on account of State tax 1876 and 1877, the amount paid on account of privilge tax, 1877, and amounts collected and paid on account of insolvencies for the several years therein stated by counties. The amounts of State tax collected for the years 1876 and 1877 on land redemptions and purchases, and the amounts of State tax collected for other years are stated and set forth in Document "A."

Document "D" shows amounts received and paid into the Treasury to credit of Common School Fund, distributive, on ac-

count of fines and forfeitures, and licenses to retail vinous and spirituous liquors, by counties, and the amounts on account of redemption and purchase of lands for each month.

Document "E" shows amount expended on account of Legislative Department for the year 1877.

Document "F" exhibits amounts expended on account of the several branches of the Judiciary during the fiscal year. The deficiency of $25 75 for the fiscal year 1876, is included in the amount expended on this account for the fiscal year 1877.

Document "G" shows amounts paid on account of interest on Chickasaw School Fund to the several counties and amounts still unpaid.

Document "H" shows amount expended on Public Printing.

Document "I" shows amounts expended on account of State Lunatic Asylum, and the Institutions for the Blind and Deaf and Dumb.

Document "K" shows amount expended on account of University of Mississippi, at Oxford.

Document "L" shows amounts expended on account of State Normal Schools at Holly Springs and Tougaloo.

Document "M" shows amount disbursed on account of the Penitentiary.

Document "N" shows amounts paid by State Treasurer on account of State bonds and interest thereon, the amount of bonds issued during the year and amount of certificates of indebtedness cancelled.

Document "O" shows the valuation of real and personal property for the year 1877, as per assessment rolls returned to this office, with number of acres assessed, and the number of polls in each county; also amount of tax from railroads for 1877.

Document "P" shows list of Insurance Companies doing business in the State.

UNEXPENDED APPROPRIATIONS.

The unexpended appropriations, for the year, are as follows:

Legislative	$3,821 10
Judiciary	371 53
Executive	787 11
Library	393 73
Commissions for assessing	9,352 46
Penitentiary	930 96
Public Printing	2,163 45
Interest on Chickasaw School Fund	15,458 56
Interest on Insurance Deposits	2,360 83
Lunatic Asylum	1,716 97
Deaf and Dumb, and Blind	1,016 86

RECEIPTS AND DISBURSEMENTS.

By reference to Documents "A" and "B," it will be seen that the receipts exceed the disbursements to the amount of $185,-025 97. While this amount is less than for the year previous, it must be borne in mind that under the revenue laws governing the collection of taxes for the fiscal year 1877, the time was extended from the 1st day of December to the 15th of the same month. By reason of this extension of time, a large percentage of the taxes collected for the fiscal year 1877, were not paid over in time to be embraced in the receipts of this year. It must also be remembered that the tax levy for the fiscal year 1877, was reduced 1½ mills, being now 5 mills against 6½ mills in 1876. I am gratified to be able to report the fact that while the burden of taxation has been largely decreased, the receipts have been sufficient to meet all demands upon the State Treasury, and still leave a considerable balance, sufficient to meet all accruing expenses. I am of opinion that the rate of taxation may be still further reduced, without detriment to the public service, or the credit of the State.

COMMON SCHOOL FUND DISTRIBUTION.

Document "D" shows the amounts collected and paid into the Treasury, from the various sources, to the credit of this fund. I would respectfully call the attention of your honorable body to the law governing the distribution of this fund. The basis is upon the number of educable children in each county. The enumeration of these is imposed by the law upon the Assessors of the several counties. I have reason to believe from the reports received, that this is very inefficiently done, and recommend that some more efficient method be devised for securing a more accurate and efficient enumeration of the educable children in each county.

REDEMPTION AND PURCHASE OF LANDS.

Under this head, Document "D" will show the amount realized, during the year, for benefit of common school fund, to be $24,869 33. In addition to this, Document "A" will show, that there has been received from this source, on account of State tax, 1876, $11,881 33, and on account of State tax, 1877, $1,954 22. This latter item has been largely reduced by reason of a decision of the honorable the Chancery Court of the 1st District of Hinds county, rendered in a suit of Joshua Green *vs.* W. L. Hemingway and W. H. Gibbs, Auditor and Treasurer and *ex-offivio* Levee Commissioners, by virtue of which decree, all lands held by the Liquidating Levee Board, were ordered and decreed to be sold for the amount of the Liquidating Levee Tax, alone, without reference to the State and county taxes; and as these sales embraced the tax of 1877, no State or county tax for 1877, was collected on the lands embraced in said decree. Notwithstanding this, the amount realized by the State,

on account of redemptions and purchases of lands, on all accounts, is $38,705 38, against $33,616 57, in 1876.

REVENUE LAWS.

The present laws governing the assessment and collection of the revenues of the State, are, in my judgment, as full and complete as necessity requires. I do not know of any suggestion that I could make for their improvement. They provide a system of checks and balances in the collection and payment of the revenues, that I believe as fully secures the State against loss, as any that could be devised. They should be codified and consolidated into one Act, if possible, for more ready reference; but beyond this, I have no suggestions to make that would materially improve them.

I would again call attention to the condition of a large amount of lands in Tallahatchie and Sunflower counties, referred to in my report of last year, and suggest some legislation in reference thereto, at your present session.

PRIVILEGE TAX AND LICENSES.

The present system of collecting these taxes cannot, in my judgment, be materially improved. So long as such taxes are imposed and collected, I can think of no better method to secure the same, than the one now existing. Document "C" shows amounts collected and paid in, on account of Privileges, for 1877, to be $122,286 50, against $103,553 32, for 1876, showing an increase of $18,733 18. Reference to Document "D" will show that there was collected and paid in, on account of Licenses to retail, $93,500 00, against $101,770 96, for last year, a decrease in amount, of $8,270 96. This decrease is accounted for by a falling off in the number of licenses granted, rather than in any defect in the law governing the collection and payment of same.

FINES AND FORFEITURES AND INSOLVENCIES.

Under this head there is room for great improvement. Document "D" will show that the amount of fines and forfeitures collected and paid into the State Treasury, for the year 1877, was $23,637 98, against $20,209 00 in 1876, showing a slight improvement, but I am still impressed with the conviction, that a much larger amount should be realized if all that is collected was properly accounted for. The same remarks apply to insolvencies, with the exception, that in the first case, all is not paid that is collected, and in the latter case but little is collected. Document "C" shows the amount collected and paid on account of Insolvencies, for 1877, to be $5,891 17, against $5,723 18, for 1876, a very slight improvement, but not enough to exult over. A reference to this table will show, that while in a few counties, as in Warren, Chickasaw, Clay, and a few

others, considerable amounts were collected, still the fact remains that in most counties but little is collected, and in many nothing at all. These are the facts, but the remedy is not so plain. Whether the fault be in the law or in those entrusted with its enforcement is a query that I leave to be answered in such manner as your honorable body, on mature deliberation, may see proper to determine.

TAX RECEIPTS.

Under this head I desire to call your attention to a subject that needs some additional legislation. As the law now stands, the Auditor of Public Accounts is required to have prepared and furnish to each Tax Collector blank receipts, in duplicate, for the collection of State tax proper, to be paid for by the State and charged to each Collector, and the amount collected from him on final settlement. The duplicates are to be filed by the Tax Collector as a public record in his county. This has given rise to some dissatisfaction. Parties outside of the State have proffered to print these receipts at prices below those for which the Public Printnr could afford to do it, and Tax Collectors have objected to receiving and paying for the receipts furnished through this office by the Public Printer. My own judgment is that this difficulty may be easily removed by so amending the law as to require the State to furnish these receipts to the several Tax Collectors. The aggregate expense would not be great, and justice would seem to require, that as they are by law made public records, that the State, and not the individual, should pay for them. That part of the law requiring the duplicates to be filed as public records is eminently wise and necessary. They furnish the only accessible evidence and means of determining the exact property upon which taxes are paid, and of wrongful selling of property on which taxes have been paid. Besides, they should be uniform throughout the State, and for this reason should be furnished and paid for by the State, the same as the assessment rolls are furnished.

I respectfully make a like recommendation as to the blanks which the Assessors are required to distribute to tax payers. All the forms necessary in the assessment and collection of the public revenue should be prescribed by the Auditor, and should be as near uniform as possible.

With this Report my official labors cease. My successor has been chosen, and is ready to be inducted into, and I am ready to be conducted out of, office. In retiring, I must express for my successor the hope that he will fill the position more worthily, and discharge its duties with more ability, than I have been able to do. The duties of the office are many, varied, and arduous. Its cares and responsibilities are great, and are annually multiplying, The clerical force allowed by law to perform the duties of the office is wholly inadequate for the

purpose. It is true that during a portion of my term, just closing, the perquisites were considerable in amount, and somewhat in excess of what I was compelled to pay for help to perform the work. That was an exceptional year, and, under the law as it now stands, the perquisites of the office will barely meet the demand for extra labor required to earn them. This I speak from experience and from an entirely disinterested stand-point.

In doffing official robes and donning the more quiet garb of a private citizen, I desire to express my thanks to His Excellency, the Governor, and to the other State officers, for their uniform kindness and courtesy officially and personally. To all the officials in the various departments, State and county, I desire to return thanks for the prompt and efficient manner in which they have aided me in the discharge of my official duties, and trust that the friendly relations established in official capacity may be renewed and continued in the more quiet walks of private life.

To the Press of the State, I am under many obligations for courtesies extended, in giving publication, "without promise or hope of reward," to many matters of interest to the public, and also for many kind personal favors.

To Col. Jones S. Hamilton, Deputy Auditor, Capt. W. Q. Loud, Mr. H. H. Hines, Mr. John H. Echols, Mr. Robert Brasher, and Col. C. A. Brougher, I am under many and lasting obligations for the prompt and efficient and courteous manner in which they have discharged their several duties. To these gentlemen I am indebted very greatly for whatever measure of success has been achieved in the conduct of the office, and for whatever degree of commendation the public have deemed proper to bestow upon our efforts to please.

I have been impelled to say this much in closing this report, the last I shall make officially, from a sense of justice to them and duty to myself, and while it may not be strictly in place in a report of this character, I shall crave your indulgence to still farther say, that it has been my ambition, as a public official, to do all in my power to assist in building up the material interests of our State, to promote the welfare and prosperity of all her people, and to maintain her credit at home and abroad. And now, as a private citizen, it shall be my pleasure, as well as my duty, to do all in my power to the same end. In retiring from office, I shall not retire from the State, but casting my lot with you, I shall in my weak way do all that I can to secure and deserve the esteem and approbation of my fellow-citizens.

Respectfully submitted,

W. H. GIBBS,

Auditor Public Accounts.

[DOCUMENT A.]

RECEIPTS by Warrant for 1877.

State tax of 1870		$ 249 84
State tax of 1870, on insolvencies		1 24
State tax of 1871, on insolvencies		1 81
State tax of 1872 on insolvencies		9 69
State tax of 1872, suspended		4,406 36
State tax of 1873, additional assessments		171 36
State tax of 1873, on insolvencies		7 42
State tax of 1874		1,592 89
State tax of 1874, additional assessments		3 67
State tax of 1874, on insolvencies		1,206 62
State tax of 1875		11,337 37
State tax of 1875, on insolvencies		1,952 76
State tax of 1875, additional assessments		26 92
State tax of 1876		361,386 69
State tax of 1876, on insolvencies		2,713 44
State tax of 1876, on land redemptions		11,881 85
State tax of 1876, on privileges		911 00
State tax of 1876, additional assessments		51 54
State tax of 1877		184,339 36
State tax of 1877, on land redemptions		1,954 22
State tax of 1877, on additional assessments		76 06
State tax of 1877, on privileges		122,286 50
Common School Fund distributive as follows:		
License to retail	$93,500 00	
Fines and forfeitures	23,657 88	
Redemption of lands	24,869 33	
Lease of lands	900 87	
Sale of swamp lands	147 42	
Sale of maps	10 00	
Premium on Bonds	4,211 12	147,296 72
Centennial appropriation		725 00
Swamp land fund		3,298 00
Chickasaw School Fund		485 88
Court-house tax of Clarke county		1,500 00
Code of Mississippi		58 00
Alcorn University		9,201 89
Railroad tax counties for Distribution		11,910 75
Total		$882,044 83

[DOCUMENT B.]

DISBURSEMENTS for 1877.

Legislative	$ 89,918 10
Judiciary	79,050 78
Executive	32,782 97
Appropriations	14,570 08
State Library	2,000 00
Penitentiary	1,009 85
Public Printing	18,439 85
Capitol expenses	216 64
Common school distributive	184,951 03
Auditor's contingent fund	4,000 00
Chickasaw school fund interest	70,838 86
Lunatic Asylum	69,533 03
Deaf and Dumb Asylum	12,266 12
Institution for the Blind	10,499 26
University of Mississippi	39,000 00
Railroad tax counties for distribution	19,500 25
Commissions for assessing	12,650 99
Superintendent of Education's contingent fund	1,000 00
Express and postage	2,500 00
Secretary of State's contingent fund	400 00
Distributing laws and journals	1,000 00
Supreme Court contingent fund	174 74
State Normal school at Holly Springs	2,999 50
Interest on insurance deposits	14,101 67
State Normal school at Tougaloo	2,500 00
Attorney-General's contingent fund	150 00
Swamp land fund	465 13
Alcorn University	10,000 00
Treasurer's contingent fund	500 00
	$697,018 86

STATE TAX, 1876.

[DOCUMENT C.]

ADAMS COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$18,441 94	By insolvencies	$ 609 31
To State tax, 1876, personalty	5,138 34	By erroneous assessments	488 99
To State tax, 1876, raised on realty	987 69	By railroad tax enjoined (Jackson and Columbus)	175 50
To State tax, 1876, additional assessments realty	18 16	By State deeds	391 11
To State tax, 1876, additional assessments personalty	18 98	By tax on State lands	3,610 59
Four (4) tax receipt books	64 50	By commissions for collecting	969 25
		By sundry payments	18,415 86
	$24,660 61		$24,660 61

DOCUMENT C, (CONTINUED.)

ALCORN COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$7,786 53	By printer's fee on land sold to State, 1875	$ 28 20
To State tax, 1876, personalty	3,197 21	By insolvencies	231 54
To State tax, additional personalty	71 85	By erroneous assessments	23 69
		By State deeds	172 66
	$11,055 59	By tax on State lands	593 34
		By commissions for collection	500 30
		By sundry payments	9,505 86
			$11,055 59

AMITE COUNTY—STATE TAX, 1876

	Dr.		Cr.
To State tax, 1876, realty	$7,340 18	By insolvencies	$ 219 29
To State tax, 1876, personalty	3,396 51	By State tax, 1875, over-paid	255 46
To three (3) tax receipts books	38 00	By State deeds	28 52
		By tax on State lands	377 60
		By commissions for collecting	503 36
		By sundry payments	9,390 46
Total	$10,774 69	Total	$10,774 69

[DOCUMENT C.—CONTINUED.]

ATTALA COUNTY.—STATE TAX, 1876.

	DR.		CR.
To State tax, 1876, realty	$ 8,488 81	By insolvencies	$ 63 05
To State tax, 1876, personalty	3,995 04	By erroneous assessments	6 03
To additional assessment, realty	58 50	By State deeds	153 42
To four (4) tax receipt books	66 00	By tax on State lands	601 30
		By State tax, 1875, overpaid	351 70
		By commission for collecting	589 22
		By sundry payments	10,843 63
Total,	$12,608 35	Total	$12,608 35

BENTON COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax 1376, realty	$3,627 81	By insolvencies	$111 90
To State tax 1876, personalty	1,842 38	By erroneous Assessments	6 50
To three (3) Tax Receipt Books	45 00	By Sate Deeds	14 09
		By tax on State lands	66 11
		By commissions for collecting	265 82
		By sundry payments	5,050 77
Total	$5,515 00	Total	$5,515 19

BOLIVAR COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax 1876, realty	$ 16,995 98	By insolvencies	$1,371 41
To State tax 1876, personalty	3,026 28	By erroneous assessments	203 67
To one (1) tax receipt book	15 00	By State deeds	897 97
		By tax on State lands	7,665 71
		By commissions	494 92
		By sundry payments	9,403 58
Total	$ 20,037 26	Total	$ 20,037 26

CALHOUN COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$3,504 84	By Insolvencies	$207 59
To State tax, 1876, personalty	2,779 03	By State tax 1875, overpaid	143 30
To State tax, additional personalty	66 82	By Railroad tax remitted, Vicksburg and Nashville	15 62
To three (3) receipt books	38 00	By State deeds	80 60
		By tax on State lands	55 30
		By commissions for collecting	294 31
		By sundry payments	5,591 97
Total	$6,388 69	Total	$6,388 69

[DOCUMENT C—Continued.]

CARROLL COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$7,333 00	By insolvencies	$ 140 39
To State tax, 1876, personalty	4,415 47	By State tax, 1875, overpaid	215 80
To State tax, 1876, additional realty	199 93	By State tax remitted Carrollton Manufacturing Company	139 75
To State tax 1876, additional personalty	6 76	By erroneous assessments	511 78
		By State deeds	211 37
		By tax on State lands	401 53
		By commissions for collecting	516 72
		By sundry payments	9,817 82
Total	$11,955 16	Total	$11,955 16

CHICKASAW COUNTY—STATE TAX, 1876.

	Dr.		Cr
To State tax, 1876, realty	$ 8,550 80	By insolvencies	$ 219 68
To State tax 1876, personalty	3,622 52	By erroneous assessments	134 70
To State tax 1876, additional realty	14 19	By State tax 1875, over paid	32 03
To State tax 1876, additional personalty	148 43	By tax remitted Vicksburg and Nashville R.R	26 46
To two receipt books	30 00	By State Deeds	14 24
		By tax on State Lands	439 88
		By commissions for collecting	566 74
		By sundry payments	10,922 21
Total	$12,365 94	Total	$12,365 94

[DOCUMENT C.—Continued.]

CHOCTAW COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 2,815 80	By insolvencies	$ 102 91
To State Tax, 1876, personalty	1,500 94	By erroneous assessments	10 54
To State tax, 1876, additional personalty	25 36	By State deeds	94 19
To one receipt book	18 00	By tax on State lands	209 58
		By commissions for collecting	197 14
		By sundry payments	3,745 74
Total	$ 4,360 10	Total	$ 4,360 10

CLAIBORNE COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$11,054 46	By insolvencies	$ 208 85
To State tax, 1876, personalty	4,337 41	By erroneous assessments	88 92
To State tax, 1876, additional realty	58 04	By State deeds	33 06
To State tax, 1876, additional personalty	15 79	By tax on State lands	139 21
To receipt books	59 50	By commissions for collecting	752 75
		By sundry payments	14,546 91
		Total	$15,769 70
		Amount overpaid due collector	244 50
Total	$15,525 20	Total	$15,525 20

[DOCUMENT C.—Continued.]

CLARKE COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 6,920 72	By insolvencies	$ 106 53
To State tax, 1876, personalty,	2,746 10	By amount reduced on realty	52 15
To State tax, 1876, add. ass'nt. realty	39 15	By State tax on lands in Wayne county	3 68
To State tax, 1876, raised on realty	110 47	By State tax remitted M. and O. R. R.	2,197 47
To two receipt books	37 00	By State tax remitted Stonewall Mfg Co	80 60
		By State deeds	24 62
		By tax on State lands	1,029 10
		By commissions for collecting	347 65
		By sundry payments	6,019 48
			$ 9,861 28
		Amount overpaid due collector	7 84
Total	$ 9,853 44	Total	9,853 44

DOCUMENT C.—Continued.

CLAY COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 9,146 58	By insolvencies	$ 89 22
To State tax, 1876, personalty	2,833 53	By State tax, 1875, over paid	14 25
To additional assessment, realty	25 11	By erroneous assessments	171 65
To additional assessment, personalty	92 70	By State deeds	42 08
To three receipt books	45 00	By tax on State lands	758 90
		By commissions for collecting	553 34
		By sundry payments	10,513 48
Total	$12,14292	Total	$ 12,142 92

[DOCUMENT C.—Continued.]

COAHOMA COUNTY—STATE TAX, 1876.

	DR.		CR.
To State tax, 1876, realty	$ 13,227 55	By insolvencies	$ 279 07
To State tax, 1876, personalty	2,362 47	By erroneous assessments	55 33
To two tax receipt books	46 00	By State deeds	294 71
		By tax on State lands	2,060 12
		By redemption levee lands	86 52
		By commissions for collecting	643 01
		By sundry payments	12,217 26
Total	$ 15,636 02	Total	$15,636 02

[DOCUMENT C.—Continued.]

COPIAH COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 14,050 06	By insolvencies	$ 315 88
To State tax, 1876, personalty	5,730 98	By erroneous assessments	258 91
To additional assessments	120 66	By tax remitted Wesson Mills	1,665 00
To additional assessments Miss. Mills	650 00	By State deeds	489 62
To amount raised on realty	75 08	By tax on State lands	663 06
To three receipt books	50 00	By commissions for collecting	864 21
		By sundry payments	$ 16,420 10
Total	$ 20,676 78	Total	$ 20,676 78

[DOCUMENT C.—Continued.]

COVINGTON COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 1,267 94	By insolvencies	$ 13 60
To State tax, 1876, personalty	1,310 18	By State deeds	3 20
To additional assessment, realty	5 00	By tax on State lands	121 91
So additional assessment, personalty	5 73	By commissions for collecting	122 50
		By sundry payments	2,327 64
Total	$ 2,588 85	Total	$ 2,588 85

[DOCUMENT C.—Continued.]

DE SOTO COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1878, realty	$ 12,674 45	By insolvencies	$ 280 53
To State tax, 1876, personalty	4,466 31	By erroneous assessments	132 85
To additional assessment realty	17 20	By tax on State lands	895 32
To additional assessment personalty	122 11	By commission for collecting	800 07
To two receipt books	30 00	By sundry payments	15,201 30
Total	$ 17,310 07	Total	$ 17,310 07

DOCUMENT C.—Continued.

FRANKLIN COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 2,613 22	By insolvencies	$ 28 08
To State tax, 1876, personalty	1,521 33	By erroneous assessment	20 35
To additional assessment realty	28 52	By State tax, 1875, overpaid	17 30
To additional assessment personalty	23 32	By State deeds	12 27
		By tax on State lands	122 83
		By commission for collecting	199 27
		By sundry payments	3,786 29
Total	$ 4,186 39	Total	$ 4,186 39

GREEN COUNTY—STATE TAX, 1876.

	Dr.		Cr.
So State tax, 1876, realty	$ 170 39	By insolvencies	$ 2 15
To State tax, 1876, personalty	814 46	By tax on State lands	3 88
To one tax receipt book	15 00	By commission for collecting	49 69
		By sundry payments	944 13
Total	$ 999 85	Total	$ 999 85

[DOCUMENT C.—Continued]

GRENADA COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 5,429 21	By insolvencies	$ 510 30
To State tax, 1876, personalty	3,154 34	By erroneous assessments	48 03
To additional assessments realty	409 24	By State deeds	66 35
To amount raised on realty	42 16	By tax on State lands	555 52
To two tax receipt books	30 00	By commission for collecting	394 23
		By sundry payments	7,490 52
Total	$ 9,064 95	Total	$ 9,064 95

HANCOCK COUNTY.—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$3,197 68	By insolvencies	$ 421 83
To State tax, 1876, personalty	1,504 72	By erroneous assessments	10 79
To one (1) tax receipt book	18 00	By State deeds	45 25
		By tax on State lands	56 28
		By commissions for collecting	209 31
		By sundry payments	3,976 94
Total	$4,720 40	Total	$4,720 40

[DOCUMENT C—Continued.]

HARRISON COUNTY.—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 3,994 07	By insolvencies	$ 12 10
To State tax, 1876, personalty	969 59	By erroneous assessments	33 41
To additional assessment, realty	33 83	By State deeds	5 25
To amount raised on realty	417 19	By tax on State lands	151 83
To one (1) tax receipt book	15 00	By commissions for collecting	261 35
		By sundry payments	4,965 74
Total	$5,429 68	Total	$5,429 68

HINDS COUNTY.--STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$26,047 05	By insolvencies	$1,423 76
To State tax, 1876, personalty	8,787 05	By erroneous assessment	108 55
To additional assessment, realty	73 77	By manufactory tax remitted	55 25
To additional assessment, personalty	466 41	By State deeds	626 57
To four (4) tax receipts book	46 00	By tax on State lands	3,656 19
		By commissions for collecting	1,226 49
		By sundry payments	28,323 47
Total	$35,420 28	Total	$35,420 28

[DOCUMENT C.—Continued.]

HOLMES COUNTY.—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$17,371 65	By insolvencies	$ 577 65
To State tax, 1876, personalty	6,407 00	By erroneous assessments	1,689 91
To additional assessment, realty	115 22	By State deeds	151 47
To three (3) tax receipt books	45 00	By tax on State lands	1,507 34
		By commissions for collecting	1,000 62
		By sundry payments	19,011 88
Total	$23,938 87	Total	$23,938 87

ISSAQUENA COUNTY.—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$7,449 77	By insolvencies	$179 46
To State tax, 1876, personalty	2,020 97	By erroneous assessments	124 16
To additional assessment, personalty	21 40	By State deeds	73 94
To tax receipt books	53 50	By tax on State lands	2,686 18
		By commission for collecting	322 97
		By sundry payments	6,158 93
Total	$9,545 64	Total	$9,545 64

[DOCUMENT C.—Continued.]

JACKSON COUNTY.—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$2,835 55	By insolvencies	$50 09
To State tax, 1876, personalty	1,439 22	By erroneous assessments	12 72
To additional assessment	15 78	By State deeds	20 47
To two (2) tax receipt books	23 00	Ty tax on State lands	90 75
		By commission for collecting	206 97
		By sundry payments	3,942 75
		Total	$4,323 75
		Amount overpaid due collector	10 20
Total	$4,313 55	Total	$4,313 55

JASPER COUNTY.—STATE TAX, 1876.]

	Dr.		Cr.
To State tax, 1876, realty	$3,638 50	By insolvencies	$89 91
To State tax, 1876, personalty	2,698 68	By erroneous assessments	34 49
To additional assessment, realty	16 40	By State tax M. and O. R. R., enjoined	88 25
To additional assessment, personalty	19 67	By State deeds	46 40
To three tax receipt books	38 00	By tax on State lands	505 74
		By commissions for collecting	282 32
		By sundry payments	5,364 14
Total	$6,411 25	Total	$6,411 25

[DOCUMENT C.—Continued.]

JEFFERSON COUNTY.—STATE TAX, 1876.

	DR.		CR.
To State tax, 1876, realty	$6,818 07	By insolvencies	$269 17
To State tax, 1876, personalty	3,332 85	By State deeds	147 34
To three tax receipt books	54 00	Ty tax on State lands	980 45
		By commissions for collecting	440 39
		By sundry payments	8,367 58
Total	$10,204 93	Total	$10,204 93

JONES COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$461 96	By insolvencies	$10 80
To State tax, 1876, personalty	755 03	By erroneous assessments	2 98
To additional assessment, realty	11 15	By State deeds	5 81
To additional assessment, personalty	15 53	By tax on State lands	25 04
To one tax receipt book	13 00	By commissions for collecting	61 52
To commissions overpaid	92	By sundry payments	1,168 98
		Total	$1,275 13
		Amount over paid and due Collector	17 54
Total	$1,257 59	Total	$1,257 59

[DOCUMENT C—Continued.]

KEMPER COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$5,459 78	By insolvencies	$386 81
To State tax, 1876, personalty	2,758 78	By erroneous assessments	8 00
To additional assessment	7 42	By State tax, 1875, over paid	78 60
To two tax receipt books	13 00	By railroad tax, enjoined	305 46
		By tax on State lands	1,079 63
		By commissions for collecting	319 01
		By sundry payments	5,914 85
		By balance due State by Collector	146 61
Total	$8,238 98	Total	$8,238 98

LAFAYETTE COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$8,525 03	By insolvencies	$115 88
To State tax, 1876, personalty	5,756 15	By erroneous assessments	16 79
To additional assessment, realty	197 60	By State tax, 1875, over-paid	169 50
To additional assessment, personalty	167 53	By State deeds	19 49
To three tax receipt books	52 00	By tax on State lands	244 24
		By commissions for collecting	706 62
		By sundry payments	13,425 79
Total	$14,698 31	Total	$14,698 31

[DOCUMENT C—Continued]

LAUDERDALE COUNTY—STATE TAX, 1876.

	DR.		CR.
To State tax, 1876, realty	$10,595 15	By insolvencies	$277 97
To State tax, 1876, personalty	4,735 82	By erroneous assessments	784 41
To three tax receipt books	45 00	By State deeds	88 90
		By tax on State lands	885 83
		By tax on M. & O. R. R. lands	2,021 93
		By manufacturing tax remitted	579 74
		By commissions for collecting	536 85
		By sundry payments	10,200 34
Total	$15,375 97	Total	$15,375 97

LAWRENCE COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$2,602 71	By insolvencies	$76 62
To State tax, 1876, personalty	1,894 97	By erroneous assessments	33 73
To additional assessment, realty	8 32	By State tax, 1875, overpaid	60 15
To additional assessment, personalty	13 95	By tax on State lands	473 29
To two tax receipt books	24 75	By commissions for collecting	195 04
		By sundry payments	3,705 87
Total	$4,544 70	Total	$4,544 70

DOCUMENT C—(Continued.)

LEAKE COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 3,786 70	By insolvencies	$64 23
To State tax, 1876, personalty	2,368 74	By erroneous assessments	50 00
To additional assessments, personalty	10 00	By State deeds	36 51
To three tax receipt books	45 00	By tax on State lands	197 01
		By commissions for collecting	260 11
		By sundry payments	5,602 58
Total	$6,210 44	Total	$6,210 44

LEE COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$8,904 65	By insolvencies	$337 60
To State tax, 1876, personalty	5,550 10	By erroneous assessments	12 48
To additional assessment, personalty	38 06	By tax on M. & O. R. R., enjoined	3 05
To four tax receipt books	60 00	By State deeds	128 56
		By tax on State lands	486 85
		By commissions for collecting	679 21
		By sundry payments	12,905 06
Total	$14,552 81	Total	$14,552 81

DOCUMENT C.—Continued.]

LEFLORE COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 10,188 34	By insolvencies	$ 416 86
To State tax, 1876, personalty	2,954 15	By State deeds	174 30
To two tax receipt books	37 00	By tax on State lands	2,218 93
		By commission for collecting	518 47
		By sundry payments	9,850 93
Total	$ 13,179 49	Total	$ 13,179 49

LINCOLN COUNTY--STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$5,583 72	By insolvencies	$117 50
To State tax, 1876, personalty	2,697 35	By erroneous assessments	37 67
To additional assessments, personalty	15 59	By State tax, 1875, overpaid	159 00
To three tax receipt books	52 00	By Man'fng tax remitted (Wesson mills)	22 27
		By State deeds	12 29
		By tax on State lands	285 40
		By commissions for collecting	385 72
		By sundry payments	7,078 17
		By balance due by Collector	250 64
Total	$8,348 66	Total	$8,348 66

[DOUMENT C.—Continued.]

LOWNDES COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 14,744 22	By insolvencies	$ 243 06
To State tax, 1876, personalty	5,173 61	By erroneous assessments	58 43
To additional assessments realty	4 55	By State tax, 1875, overpaid	12 30
To additional assessments personalty	48 44	By State tax remitted machine and ag'l works	143 00
To four tax receipt books	74 00	By State tax remitted planters' mills	26 00
		By State deeds	21 45
		By tax on State lands	214 89
		By commission for collecting	966 28
		By sundry payments	18,359 41
Total	$ 20,044 82	Total	$ 20,044 82

MADISON COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 15,318 27	By insolvencies	$ 740 00
To State tax, 1876, personalty	5,652 21	By State deeds	342 89
To additional assessments realty	15 26	By tax on State lands	1,241 21
To additional assessments personalty	34 09	By commission for collecting	686 10
To three tax receipt books	45 00	By sundry payments	18,054 63
Total	$ 21,064 83	Total	$ 21,064 83

[DOCUMENT C.—Continued.]

MARION COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 912 57	By insolvencies	$ 5 01
To State tax, 1876, personalty	1,199 67	By State deeds	88 62
To additional assessments personalty	28 38	By tax on State lands	24 03
To one tax receipt book	15 00	By commission for collecting	101 89
		By sundry payments	1,936 07
Total	$ 2,155 62	Total	$ 2,155 62

MARSHALL COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 21,304 36	By insolvencies	$623 15
To State tax, 1876, personalty	7,116 79	By erroneous assessments	293 49
To additional assessment, realty	558 40	By State tax on lands transferred to Benton Co.	768 37
To additional assessment, personalty	41 94	By State deeds	125 92
To four tax receipt books	67 00	By tax on State lands.	589 16
		By commissions for collecting	1,334 42
		By sundry payments	25,353 98
Total	$ 29,088 40	Total	$ 29,088 49

MONROE COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 15,139 40	By insolvencies	$675 81
To State tax, 1876, personalty	5,387 07	By erroneous assessments	225 52
To additional assessment, personalty	177 20	By State deeds	364 68
To five tax receipt books	89 00	By tax on State lands	1,783 86
		By State tax, 1875, overpaid	232 76
		By commissions for collecting	887 14
		By sundry commissions	16,622 90
Total	$ 20,792 67	Total	$ 20,792 67

MONTGOMERY COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$5,917 06	By insolvencies	$51 00
To State tax, 1876, personalty	3,347 87	By erroneous assessments	97 86
To additional assessment	29 38	By State tax on Sumner county lands	4 45
		By State Deeds	9 85
		By tax on State lands	114 37
		By commission for collecting	450 83
		By sundry payments	8,565 78
Total	$9,294 31	Total	$ 9,294 31

[DOCUMENT C—Continued.]

NESHOBA COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$2,391 14	By insolvencies	$41 00
To State tax, 1876, personalty	1,417 03	By State deeds	29 58
To additional assessment, realty	3 15	By tax on State lands	406 20
To additional assessment, personalty	11 19	By commissions for collecting	168 43
To two tax receipt books	23 00	By sundry payments	3,200 20
Total	$3,845 51	Total	$3,845 51

NEWTON COUNTY.—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$4,212 98	By insolvencies	$68 42
To State tax, 1876, personalty	2,501 12	By erroneous assessments	70
To additional assessment, realty	5 58	By State tax, 1875, overpaid	25 65
To additional assessment, personalty	29 44	By State deeds	56 97
To two tax receipt books	30 00	By tax on State lands	347 28
		By commission for collecting	314 00
		By sundry payments	5,966 10
Total	$6,779 12	Total	$6,779 12

[DOCUMENT C.—Continued.]

NOXUBEE COUNTY.—STATE TAX, 1876.

	DR.		CR.
To State tax, 1876, realty	$15,248 52	By insolvencies	$528 18
To State tax, 1876, personalty	5,299 30	By erroneous assessments	20 15
To four tax receipt books	60 00	By State deeds	63 24
		By tax on State lands	624 67
		By commissions for collecting	968 57
		By sundry payments	18,403 01
Total	$20,607 30	Total	$82,607 82

OKTIBBEHA COUNTY.—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$6,184 33	By insolvencies	$269 52
To State tax, 1876, personalty	2,441 55	By erroneous assessments	81 99
To additional assessment, personalty	60 85	By State deeds	49 85
		By tax on State lands	173 07
		By State tax, 1875, overpaid	139 75
		By State tax M. and O. R. R., enjoined	52 41
		By commissions for collecting	396 00
		By sundry payments	7,524 14
Total	$8,686 73	Total	$8,686 73

[DOCUMENT C.—Continued.]

PANOLA COUNTY.—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$20,330 77	By insolvencies	$550 01
To State tax, 1876, personalty	8,425 96	By erroneous assessments	357 26
To additional assessment, realty	104 90	By State deeds	56 39
To additional assessment, personalty	131 69	By tax on State lands	1,611 68
To four tax receipt books	60 00	By commissions for collecting	1,194 33
		By sundry payments	25,283 65
Total	$29,053 32	Total	$29,053 32

PERRY COUNTY.—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 415 24	By insolvencies	$12 99
To State tax, 1876, personalty	1,190 03	By erroneous assessments	14
To one tax receipt book	13 00	By tax on State lands	4 49
To commissions over-paid	27	By State tax, 1875, over-paid	17 00
		By commissions for collecting	79 45
		By sundry payments	1,509 55
			$1,623 62
		By amount over-paid and due collector	5 08
Total	$1,618 54	Total	$1,618 54

PIKE COUNTY.--STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$10,603 13	By insolvencies	$ 386 93
To State tax, 1876, personalty	2,942 42	By erroneous assessments	648 04
To additional assessment, realty	21 93	By State deeds	333 13
To tax receipt books	51 00	By tax on State lands	1,549 16
		By commissions for collecting	535 06
		By sundry payments	10,166 16
Total	$13,618 48	Total	$13,618 48

PONTOTOC COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 6,162 80	By insolvencies	$ 51 06
To State tax, 1876, personalty	2,456 10	By erroneous assessments	139 60
To three tax receipt books	42 00	By State deeds	33 35
		By tax on State lands	347 56
		By State tax, 1875, overpaid	112 70
		By commission for collecting	398 83
		By sundry payments	7,577 80
Total	$ 8,660 90	Total	$ 8,660 90

[DOCUMENT C.—CONTINUED.]

RANKIN COUNTY.—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 6,652 83	By insolvencies	$ 127 87
To State tax, 1876, personalty	4,480 04	By erroneous assessments	4 89
To additional assessment, realty	21 48	By State deeds	113 57
To additional assessment, personalty	15 48	By tax on State lands	63 58
To two (2) tax receipt books	37 00	By commission for collecting	544 88
		By sundry payments	10,352 04
Total,	$ 11,206 83	Total	$ 11,206 83

SCOTT COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 3,812 85	By insolvencies	$ 45 64
To State tax, 1876, personalty	2,582 28	By erroneous assessments	40 22
To additional assessment, realty	53 49	By State deeds	28 94
To additional assessment, personalty	108 72	By tax on State lands	265 89
To two tax receipt books	30 00	By commission for collecting	310 33
		By sundry payments	5,896 32
Total	$ 6,587 34	Total	$ 6,587 34

SHARKEY COUNTY—STATE TAX, 1876.

	DR.		CR.
To State tax, 1876, realty	$ 7,378 61	By insolvencies	$ 50 17
To State tax, 1876, personalty	1,192 93	By State deeds	500 99
To amount raised on assessments	15 21	By tax on State lands	3,210 62
To one tax receipt book	15 25	By commission for collecting	242 01
		By sundry payments	4,598 21
Total	$ 8,602 00	Total	$ 8,602 00

SIMPSON COUNTY—STATE TAX, 1876.

	DR.		R.
To State tax, 1876, realty	$ 1,659 56	By insolvencies	$ 16 13
To State tax, 1876, personalty	1,298 93	By erroneous assessments	23 34
To additional assessments, realty	4 38	By State deeds	9 27
To additional assessments, personalty	1 38	By tax on State lands	47 91
To two tax receipt books	27 00	By State tax, 1875, overpaid	11 50
		By commission for collecting	144 15
		By sundry payments	2,738 95
Total	$ 2,991 25	Total	$ 2,991 25

[DOCUMENT C.—Continued.]

SMITH COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 2,023 00	By insolvencies	$ 38 52
To State tax, 1876, personalty	1,511 38	By erroneous assessments	12 61
To additional assessment, realty	23 21	By State deeds	12 88
To additional assessment, personalty	19 60	By tax on State lands	51 98
To two tax receipt books	27 00	By State tax, 1875, overpaid	25 00
		By commissions for collecting	173 16
		By sundry payments	3,290 04
Total	$ 3,604 19	Total	$ 3,604 19

SUMNER COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$2,768 79	By insolvencies	$ 50 61
To State tax, 1876, personalty	1,918 76	By erroneous assessments	15 54
To additional assessments, personalty	7 07	By State deeds	11 84
To two tax receipt books	30 00	By tax on State lands	274 62
To commissions overpaid	6 97	By State tax, 1875, overpaid	274 75
		By commissions for collecting	211 83
		By sundry payments	4,024 84
		Total	$4,864 03
		Amount overpaid and due Collector	132 44
Total	$4,731 59	Total	$4,731 59

[DOCUMENT C—Continued.]

TATE COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 11,600 16	By insolvencies	$ 392 75
To State tax, 1876, personalty	4,327 59	By erroneous assessments	27 14
To additional assessment	9 38	By State deeds	70 45
To four tax receipt books	60 00	By tax on State lands	561 80
		By commissions for collecting	665 70
		By sundry payments	14,279 29
Total	$ 15,997 13	Total	$ 15,997 13

TIPPAH COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$4,251 83	By insolvencies	$ 72 98
To State tax, 1876, personalty	1,966 64	By erroneous assessments	1 78
To additional assessments	19 69	By State deeds	42 36
To two tax receipt books	30 00	By tax on State lands	45 60
		By State tax, 1875, overpaid	25 29
		By commissions for collecting	305 27
		By sundry payments	5,700 01
		Balance due State by collector	74 87
Total	$6,268 16	Total	$6,268 16

[DOCUMENT C—Continued.]

TISHOMINGO COUNTY—STATE TAX, 1876.

	DR.		CR.
To State tax, 1876, realty	$3,764 81	By insolvencies	$ 28 30
To State tax, 1876, personalty	1,922 13	By erroneous assessments	16 00
To amount raised on realty	14 17	By State deeds	14 18
To three tax receipt books	31 50	By tax on State lands	283 80
		By commissions for collecting	269 51
		By sundry payments	5,120 82
Total	$5,732 61	Total	$5,732 61

WARREN COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$32,630 32	By insolvencies	$3,623 86
To State tax, 1876, personalty	8,795 18	By erroneous assessments	138 97
To amount raised	220 90	By reductions by Board	843 40
To additional assessments, realty	2 50	By State deeds	941 81
To additional assessment, personalty	297 96	By tax on State lands	4,197 27
		By State tax enjoined	130 00
		By State tax, lands assessed to Issaquena co.	77 49
		By State tax, 1875, overpaid	305 64
		By commissions for collecting	1,350 65
		By sundry payments	30,337 77
Total	$41,946 8	Total	$41,946 86

DOCUMENT C—(Continued.)

WASHINGTON COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$19,515 34	By insolvencies	$1,677 99
To State tax, 1876, personalty	5,384 27	By erroneous assessments	52 64
To additional assessment, realty	11 01	By State deeds	334 54
To additional assessment, personalty	3 24	By tax on State lands	6,925 45
To four tax receipt books	32 52	By commissions for collecting	797 78
		By sundry payments	15,157 96
Total	$24,946 36	Total	$24,946 36

WAYNE COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 2,463 24	By insolvencies	$ 13 53
To State tax, 1876, personalty	1,110 16	By erroneous assessments	69 41
To one tax receipt book	15 00	Manufacturing tax remitted Peachwood Co.	78 15
Amount double credits	18 07	Railroad tax enjoined M. & O. R. R.	1,509 88
		By State deeds	2 17
		By tax on State lands	91 19
		By State tax, 1875, overpaid	73 50
		By commission for collecting	88 43
		By sundry payments	1,680 21
Total	$ 3,606 47	Total	$ 3,606 47

[DOCUMENT C.—Continued.]

WILKINSON COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 9,648 85	By insolvencies	$ 800 01
To State tax, 1876, personalty	2,893 91	By erroneous assessments	1,040 57
To three tax receipt books	31 00	Reductions by board	44 80
		By State deeds	563 56
		By tax on State land	1,910 82
		By commission for collecting	410 70
		By sundry payments	7,803 30
Total	$ 12,573 76	Total	$ 12,573 76

[DOCUMENT C.—Continued.]

WINSTON COUNTY—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$3,756 71	By insolvencies	$ 66 81
To State tax, 1876, personalty	1,965 92	By State deeds	66 33
To additional assessment, personalty	7 55	By tax on State lands	416 48
To one tax receipt book	18 00	By commission for collecting	259 92
		By sundry payments	4,938 64
Total	$5,748 18	Total	$5,748 18

YALOBUSHA COUNTY.—STATE TAX, 1876.

	Dr.		Cr.
To State tax, 1876, realty	$ 7,756 41	By insolvencies	$ 242 42
To State tax, 1876, personalty	4,024 25	By erroneous assessments	48 65
To additional assessment, realty	74 29	To tax remitted Water Valley manufac'g Co.	45 50
To additional assessment, personalty	36 03	To tax remitted Berglund manufactur'g Co.	20 47
To three tax receipt books	45 00	By State deeds	69 43
		By tax on State lands	388 57
		To State tax, 1875, overpaid	22 65
		By commissions for collecting	556 55
		By sundry payments	10,541 74
Total	$11,935 98	Total	$11,935 98

YAZOO COUNTY.—STATE TAX, 1876.]

	DR.		CR.
To State tax, 1876, realty	$ 19,556 65	By insolvencies	$ 924 49
To State tax, 1876, personalty	7,918 18	By erroneous assessments	186 55
To additional assessment, personalty	141 32	By State deeds	62 97
To additional assessment, realty	33 08	By tax on State lands	1,139 45
		By State tax, 1875, overpaid	42 05
		By commissions for collecting	1,158 81
		By sundry payments	24,134 91
Total	$ 27,649 23	Total	$ 27,649 23

[DOCUMENT C.—Continued.]

AMOUNT of State Tax 1877, *reported and paid into the Treasury, by the several counties.*

COUNTIES.	REPORTED.	COMMISSIONS.	PAID IN.
Adams	$ 11,189 15	$ 34 45	$ 654 70
Alcorn	.....	.....	.....
Amite	1,733 51	86 67	1,646 84
Attala	1,000 00	50 00	950 00
Benton	3,390 19	169 50	3,220 69
Bolivar	.....	.....	.....
Calhoun	3,500 00	175 00	3,325 00
Carroll	5,500 00	275 00	5,225 00
Chickasaw	7,946 52	387 98	7,555 54
Choctaw	2,370 00	118 50	2,251 50
Claiborne	10,892 75	491 17	10,401 58
Clarke	3,000 00	149 98	2,850 02
Coahoma	.....	.....	.....
Copiah	10,450 00	2 50	10,447 50
Covington	1,200 00	60 00	1,140 00
Clay	7,790 62	116 90	2,221 32
DeSoto	5,384 07	.....	5,384 07
Franklin	2,740 13	136 99	2,603 13
Greene	405 71	.....	.....
Grenada	937 69	46 88	890 81
Hancock	.....	.....	.....
Harrison	2,998 95	111 00	2,109 00
Hinds	15,000 00	.....	15,000 00
Holmes	2,294 00	.....	2,294 00
Issaquena	4,702 79	.....	.....
Itawamba	2,416 47	120 82	2,295 65
Jackson	2,110 37	105 50	2,004 87
Jasper	1,489 40	74 46	1,414 94
Jefferson	5,000 00	250 00	4,750 00
Jones	536 50	.....	.....
Kemper	346 98	17 34	329 64
Lafayette	4,956 27	247 80	4,708 47
Lauderdale	3,399 21	8 46	160 75
Lawrence	.....	.....	.....
Leake	1,500 00	.....	1,500 00
Lee	8,753 60	437 67	8,315 93
Lincoln	806 00	40 30	765 70
Lowndes	1,559 55	77 97	1,481 58
Leflore	.....	.....	.....
Madison	2,137 20	106 86	2,030 34
Marion	428 31	87	14 61
Marshall	4,284 80	122 73	4,157 07

[DOCUMENT C.—Continued.]

AMOUNT of State Tax, 1877, reported and paid into the Treasury by the several Counties.

COUNTIES.	REPORTED.	COMMISSIONS.	PAID IN.
Monroe	$ 6,072 50	$	$ .....
Montgomery	6,336 84	298 38	5,699 44
Neshoba	2,234 51	40 34	766 58
Newton	2,600 00	130 00	2,470 00
Noxubee	1,048 92	52 43	996 49
Oktibbeha	.....	.....	.....
Panola	11,000 00	530 00	10,470 00
Perry	914 08	45 70	863 38
Pike	4,900 00	245 00	4,655 00
Pontotoc	4,500 00	225 00	4,275 00
Prentiss	.....	.....	.....
Pearl	.....	.....	.....
Quitman	.....	.....	.....
Rankin	6,321 58	316 06	6,005 52
Scott	1,304 03	65 19	1,238 84
Sharkey	.....	.....	.....
Simpson	426 37	21 31	405 06
Smith	1,673 00	83 65	1,589 35
Sumner	1,147 37	57 36	1,090 01
Sunflower	.....	.....	.....
Tallahatchie	.....	.....	.....
Tippah	3,736 30	186 81	3,549 49
Tishomingo	3,843 34	192 16	3,651 18
Tunica	.....	.....	.....
Tate	8,000 00	.....	8,000 00
Union	.....	.....	.....
Warren	10,000 00	500 00	9,500 00
Washington	.....	.....	.....
Wayne	338 00	16 90	321 10
Wilkinson	562 14	.....	.....
Winston	.....	.....	.....
Yalobusha	4,600 00	.....	4,600 00
Yazoo	14,716 05	58 82	1,117 58
Total	$ 240,415 77	$ 7,093 41	$ 185,339 36

[DOCUMENT C—Continued.]

AMOUNTS collected and Paid into State Treasury for Insolvencies.

	1870.	1871.	1872.	1873.	1874.	1875.	1876.
Adams						$ 105 09	
Alcorn						201 01	$ 51,44
Bolivar						190 76	24 06
Chickasaw					$ 57 80	24 58	89 95
Claiborne						49 79	3 51
Clarke							40
Copiah						1 90	30 57
Covington					1 98	5 38	
Clay					26 39	21 63	6 94
DeSoto					41 64		85 31
Grenada		$1 81	$7 81	$6 61		199 30	55 98
Jasper						49 58	
Kemper						32 42	15 94
Lafayette					26 47	28 57	20 75
Lawrence						24 37	8 00
Lowndes					38 51	14 17	
Madison							21 08
Monroe						156 75	
Neshoba						3 39	

Newton	.....	.....	.....	.....	.....	$ 34 33	
Oktibbeha	.....	.....	.....	.....	$ 15 18	61 75	
Panola	.....	.....	.....	.....	143 92	220 67	323 33
Rankin	$1 24	.....	$1 88	81	1 00	.....	
Scott	.....	.....	.....	.....	.....	11 48	3 05
Simpson	.....	.....	.....	.....	.....	8 14	
Warren	.....	.....	.....	.....	723 62	338 36	1,781 22
Washington	.....	.....	.....	.....	130 11	169 34	
Yazoo	.....	.....	.....	.....	.....	.....	188 91
Total	$1 24	$1 81	$9 69	$7 42	$1,206 62	$1,952 76	$2,713 44

[DOCUMENT C.—Continued.]

STATEMENT showing amount received from each County, on Account of Privilege Tax, 1877.

COUNTIES.	REPORTED,	COMMISSIONS.	PAID IN.
Adams	$3,740 00	$187 00	$3,553 00
Alcorn	1,435 00	71 75	1,363 25
Amite	200 00	8 00	192 00
Attala	.....	.....	.....
Benton	185 00	9 25	175 75
Bolivar	435 00	21 75	413 25
Calhoun	450 00	22 50	427 50
Carroll	400 00	.....	400 00
Chickasaw	2,380 00	119 00	2,261 00
Choctaw	500 00	25 00	475 00
Claiborne	2,335 00	107 62	2,227 38
Clarke	370 00	18 50	351 50
Coahoma	4,426 00	77 50	4,348 50
Copiah	2,800 00	140 00	2,660 00
Covington	240 00	12 00	228 00
Clay	1,195 00	59 75	1,135 25
DeSoto	2,775 00	129 65	2,645 35
Franklin	270 00	13 50	256 50
Greene	145 00	7 25	137 75
Grenada	2,020 00	101 00	1,919 00
Hancock	.....	.....	.....
Harrison	220 00	11 00	209 00
Hinds	3,840 00	192 00	3,648 00
Holmes	950 00	47 50	902 50
Issaquena	684 00	.....	684 00
Itawamba	55 00	2 75	52 25
Jackson	475 00	23 75	451 25
Jasper	495 00	24 75	470 25
Jefferson	770 00	38 50	731 50
Jones	30 00	1 50	28 50
Kemper	150 00	7 50	142 50
Lafayette	2,625 00	131 25	2,493 75
Lauderdale	1,605 00	25 25	1,579 75
Lawrence	200 00	10 00	190 00
Leake	220 00	11 00	209 00
Lee	685 00	34 25	650 75
Lincoln	670 90	52 75	618 15
Lowndes	5.185 00	242 45	4,942 55
Leflore	890 00	45 00	845 00
Madison	3,330 00	166 50	3,163 50
Marion	.....	.....	.....
Marshall	3,245 00	162 25	3,082 75
Monroe	2,025 00	90 45	1,934 55

[DOCUMENT C.—Continued.]

STATEMENT showing amount received from each county, on Account of Privilege Tax.

COUNTIES.	REPORTED.	COMMISSIONS.	PAID IN.
Montgomery	$1,545 00	$77 75	1,467 75
Neshoba	125 00	6 25	118 75
Newton	650 00	32 50	617 50
Noxubee	1,955 00	97 75	1,857 25
Oktibbeha	240 00	12 00	228 00
Panola	3,235 00	104 20	3,130 80
Perry	170 00	8 50	161 50
Pike	355 00	17 75	337 25
Pontotoc	645 00	32 25	612 75
Prentiss	255 00	12 75	242 25
Pearl	.....	.....	.....
Quitman	.....	.....	.....
Rankin	1,362 50	64 07	1,298 43
Scott	900 00	45 00	855 00
Sharkey*	325 00	.....	.....
Simpson	345 00	17 25	327 75
Smith	165 00	8 25	156 75
Sumner	170 00	8 50	161 50
Sunflower	.....	.....	.....
Tallahatchie	305 00	33 50	271 50
Tippah	.....	.....	.....
Tishomingo	420 00	16 00	404 00
Tunica	590 00	29 50	560 50
Tate	450 00	12 35	437 65
Union	220 00	11 00	209 00
Warren	6,607 50	330 36	6,277 14
Washington	1,970 00	.....	1,970 00
Wayne	200 00	10 00	190 00
Wilkinson*	650 00	.....	.....
Winston	200 00	10 00	190 00
Yalobusha	1,280 00	64 00	1,216 00
Yazoo	2,400 00	133 50	2,266 50
Totals	$82,385 90	$3,645 90	$77,765 30

* Reported, but not paid in.

[DOCUMENT C.—Continued.]

STATEMENT of Privilege Tax, 1877, *paid directly into the Treasury.*

New Orleans, St. Louis and Chicago R. R. Co.	$ 23,994 75		$ 23,994 75
Memphis and Charleston R. R. Co *	2,504 29		2,504 29
Mississippi and Tennessee R. R. Co †	6,585 87		6,585 87
Vicksburg and Meridian R. R. Co	10,650 00		10,650 00
West Feliciana R. R. Co.	562 50		562 50
Grand Gulf R. R. Co	525 00		525 00
Telegraph, Express, Insurance and Banking Co's aggregate	20,700 00		20,700 00
Totals	$147,583 31	$3,645 90	$143,287 41

* The amount for commissions are charged only on Privilege Tax collected by tax collectors. The Railroad, Telegraph, Express, Insurance and Banking Companies being paid through this office, and no commissions allowed.

† Paid after December 31st, 1877, but carried to account of Privileges for 1877.

One-third of the above amount collected from Railroads is for distribution to counties and was paid in on that account.

[DOCUMENT D.]

STATEMENT Showing amount received from each county on account of Fines, etc., and Licenses to Retail.

COUNTIES.	FINES, ETC.	LIQUOR LICENSE.
Adams	$ 593 08	$ 1,800 00
Alcorn	775 14	1,700 00
Amite		
Attala	150 35	
Benton	83 42	400 00
Bolivar	557 75	2,200 00
Calhoun	1,122 03	200 00
Carroll	575 16	200 00
Chickasaw	640 25	1,900 00
Choctaw	97 01	
Claiborne	308 95	1,700 00
Clarke	63 07	800 00
Coahoma	796 13	1,000 00
Copiah	404 49	2,000 00
Covington		200 00
Clay	533 87	2,100 00
DeSoto	508 77	
Franklin	384 36	
Greene	231 35	400 00
Grenada	218 74	2,400 00
Hancock		
Harrison	150 40	2,400 00
Hinds	275 00	8,900 00
Holmes	713 92	3,000 00
Issaquena	713 86	2,200 00
Itawamba		
Jackson	674 64	1,800 00
Jasper	416 19	
Jefferson	227 77	1,000 00
Jones		
Kemper		800 00
Lafayette	363 27	
Lauderdale	168 78	1,000 00
Lawrence	20 37	200 00
Leake	176 06	
Lee		600 00
Lincoln		300 00
Lowndes	1,156 88	5,700 00
Leflore	180 07	2,000 00
Madison		3,300 00
Marion	58 20	
Marshall	1,078 19	2,200 00

[STATEMENT D—Continued.]

STATEMENT Showing amount received from each County on Account of Fines, etc., and License to Retail.

COUNTIES.	FINES, ETC.	LIQUOR LICENSE.
Monroe	$ 601 50	$1,600 00
Montgomery	976 55	1,800 00
Neshoba	127 33	400 00
Newton		1,000 00
Noxubee	1,077 00	2,400 00
Oktibbeha		200 00
Panola	1,044 07	3,000 00
Perry	125 62	200 00
Pike		400 00
Pontotoc	263 36	400 00
Prentiss	245 32	800 00
Pearl		
Quitman		
Rankin	227 67	800 00
Scott	192 57	800 00
Sharkey	327 35	
Simpson	123 97	
Smith	71 78	
Sumner	46 45	
Sunflower		
Tallahatchie		400 00
Tippah	100 98	800 00
Tishomingo	290 52	
Tunica		1,400 00
Tate	677 59	1,600 00
Union		200 00
Warren	479 72	11,800 00
Washington	532 77	4,000 00
Wayne	91 68	600 00
Wilkinson	212 44	
Winston	75 86	800 00
Yalobusha	388 50	1,000 00
Yazoo	939 92	2,700 00
Totals	$23,657 98	$93,500 00

[DOCUMENT D.—Continued.]

COMMON SCHOOL Fund Distributive on Account of Redemption and Purchase of Lands.

1877	Month of January	$4,976 53
	Month of February	818 45
	Month of March	2,300 82
	Month of April	1,695 24
	Month of May	2,183 68
	Month of June	2,152 00
	Month of July	1,157 54
	Month of August	760 92
	Month of September	2,310 34
	Month of October	102 60
	Month of November	2,156 56
	Month of December	4,254 65
	Total	$24,869 33
	Received on account of sales swamp lands	147 42
	Total	$25,016 75

[DOCUMENT E.]

STATEMENT of Expenditures on Account Legislative Department, for the year 1877.

Salary of members	$76,100 00	
Mileage of members	9,137 60	$85,237 60
Per diem of Clerks	2,913 70	
Per diem Sergeant-at-Arms and Assistants	937 80	
Per diem of Doorkeepers	248 00	
Per diem of Porters	425 00	
Per diem of Pages	156 00	4,680 50
Total		$89,918 10

[DOCUMENT F.]

STATEMENT of Expenditures on Account of Judiciary Department, 1877.

Judges Supreme Court		$11,500 00
Circuit Judges		26,550 07
Chancellors		25,844 46
District Attorneys		15,135 80
Attorney General	*a*	2,000 00
Clerk Supreme Court for recording opinions	*a*	999 90
Sheriffs and Bailiffs for attendance on Supreme Court	*a*	498 00
Books, blanks, &c., Clerk's office Supreme Court	*a*	222 95
Clerk Supreme Court for costs in State cases	*a*	150 00
Attorney General's contingent fund	*a*	150 00
400 copies Vol. 52, Miss. Reports	*a*	4,140 00
400 copies Vol. 53, Miss. Reports	*a*	3,484 00
Witness certificates	*b*	16 70
Costs in State cases	*c*	3 75

a. These claims were paid out of special appropriations for that purpose, yet they properly belong to the Judiciary Department, and, as such, are so classed in the above.

b. Presented in due time, but owing to informalities were not paid at that time; paid out of old Judiciary balance.

c. Paid out of old Judiciary balance.

[DOCUMENT G.]

Amount paid, and Amount due Chickasaw Counties, on account of Chickasaw School Fund Interest, to December 31, 1877.

COUNTIES.	AM'T PAID EACH COUNTY.	AM'T DUE EACH COUNTY.
Alcorn	$2,728 42	
Benton	2,768 68	
Calhoun	3,411 16	
Chickasaw	3,235 46	
Sumner	947 76	$195 16
Clay	2,314 00	
DeSoto	3.013 42	
Itawamba	3,747 46	
Lafayette	4,578 60	
Lee	3,382 20	
Marshall	7,979 76	
Monroe	3,811 41	
Panola	4,386 62	
Prentiss	2,715 18	
Tallahatchie	.....	112 33
Tippah	3,631 60	
Tishomingo	2,708 12	
Tunica	.....	6,070 44
Pontotoc	3,083 90	
Tate	5,389 71	
Union	2,721 40	
Yalobusha	4,193 25	838 65
Oktibbeha	190 75	
Quitman	.....	551 86
Total	$70,838 86	$7,768 54

Public Printing, 1877.

	Dr.		Cr.
To amount unexpended appropriation for 1876	$5,441 30	By amount drawn by Power & Barksdale, publishers Clarion, as follows :	
To amount appropriated in general appropriation Act of 1877	15,000 00	Laws of 1877	$1,822 75
To amount appropriated to pay for 162 copies of the Daily Clarion, for use of the members of the Legislature, during session of 1877	162 00	House Journal	604 00
		Senate Journal	725 00
		Printing for both Houses	1,522 00
		Printing for House of Representatives	486 75
		Printing for Senate	242 00
		State Board Registration	1,068 90
		Executive Department	324 30
		Auditor's office	2,876 15
		Secretary of State's office	486 35
		Treasurer's office	247 00
		State Superintendent Public Education	1,027 50
		State Library	1,027 05
		Acts in Official Journal	1,081 80
		Department Reports, 1876	1,418 50
		Department Reports, 1877	1,056 00
		Tax Receipts, 1877	1,656 00
		Memorial Proceedings	208 00
		State Board Health	33 25
		Supreme Court	161 30

		Levee Commissioner	$17 00
		Adjutant General	17 00
		Attorney General	26 75
		Swamp Land Commissioner	142 00
		162 copies Daily Clarion, during session of 1877	162 00
			$18,439 85
		Amount undrawn, to balance	2,163 45
Total	$20,603 00		$20,603 30

LUNATIC ASYLUM, 1877.

1877.		Dr.				Cr.
	To amount appropriated for support port of Lunatic Asylum for the year 1877	$55,000 00			By amounts drawn by W. L. Hemingway, State Treasurer and *Ex-Officio* Treasurer, State institutions as follows:	
	For finishing new wing to Lunatic Asylun	12,500 00	Mar.	23	By warrants drawn	$ 3,105 98
	For furnishing same	2,000 00	April	11	By warrants drawn	5,252 34
	For new boiler, pipes and heating apparatus	1,750 00	May	7	By warrants drawn	2,211 07
			June	5	By warrants drawn	5,551 29
			June	6	By warrants drawn	3,000 00
			June	23	By warrants drawn	16,938 29
			June	30	By warrants drawn	4,000 00
			July	10	By warrants drawn	450 65
			July	10	By warrants drawn	144 79
			July	10	By warrants drawn	1,443 23
			Aug.	6	By warrants drawn	886 17
			Aug.	6	By warrants drawn	6,344 17
			Aug.	20	By warrants drawn	1,113 83
			Aug.	24	By warrants drawn	50 00
			Sept.	11	By warrants drawn	161 98

		Sept.	11	By warrants drawn	$ 267 02
		Dec.	3	By warrants drawn	671 19
		Dec.	3	By warrants drawn	2,378 34
		Dec.	3	By warrants drawn	6,930 65
		Dec.	10	By warrants drawn	512 30
		Dec.	27	By warrants drawn	8,119 74
				Total	$ 69,533 03
				Amount drawn on account appropriation of $12,500 for furnishing new wing of Asylum	1,716 97
Total	$71,250 00			Total	$ 71,250 00

DEAF AND DUMB ASYLUM, 1877.

1877.		DR.			CR.
	To amount appropriated for support of Deaf and Dumb Asylum, for the year 1877	$9,000 00	Mar. 13	By amounts drawn by W. L. Hemingway, Treasurer and *Ex Officio* Treasurer State Institutions, as follows:	
	For purchase of cooking range, horse and cart, and for repairs on Deaf Dumb Institute	1,000 00	April 11	By warrants drawn for	2,266 12
			April 11	By warrants drawn for	2,587 80
			June 5	By warrants drawn for	1,370 00
			July 6	By warrants drawn for	531 91
			Aug. 6	By warrants drawn for	577 93
			Aug. 20	By warrants drawn for	974 15
			Dec. 3	By warrants drawn for	1,791 22
			Dec. 27	By warrants drawn for	2,158 64
			Dec. 27	By warrants drawn for	8 35
	Total	$10,000 00		Total	$ 12,266 12

NOTE.—Two thousand two hundred and sixty-six dollars and twelve cents (2,266 12) of the above was drawn from the $5,000 appropriated for liquidating indebtedness of Deaf and Dumb and Blind Asylums.

BLIND ASYLUM, 1877.

1877.		DR.			CR.
	To amount appropriated for the support of the Blind Institute for 1877.	$8,500 00		By amounts drawn by W. L. Hemingway, State Treasurer and *Ex-Officio* Treasurer State Institutions as follows:	
	For repairs on Blind Institute.....	750 00	April 11	By warrants drawn for.....	$2,758 85
			April 11	By warrants drawn for.....	1,476 66
			June 6	By warrants drawn for.....	1,928 57
			Aug. 6	By warrants for.....	600 06
			Aug. 20	By warrants drawn for.....	507 53
			Aug. 31	By warrants drawn for.....	390 00
			Sept. 11	By warrants drawn for.....	158 00
			Dec. 3	By warrants drawn for.....	1,642 18
			Dec. 27	By warrants drawn for.....	1,037 41
	Total.....	$9,250 00		Total.....	$10,499 26

NOTE.—Fourteen hundred and seventy-six dollars and sixty-six cents ($1,476 66) of the above was drawn on account of the $5,000 appropriated to liquidate the indebtedness of the Deaf and Dumb and Blind Asylums.

[DOCUMENT K.]

UNIVERSITY OF MISSISSIPPI, 1877.

		Dr.			Cr.
1877.	To amount unexpended appropriation for 1876	$9,000 00		By amounts drawn by W. L. Hemingway, State Treasurer and *Ex-Officio* Treasurer State Institutions, as follows:	
	To amount appropriated for year 1877, including all interest received by said University during the year, from the Agricultural Land Scrip Fund	30,000 00	Jan. 20	By warrants drawn	$9,000 00
			April 11	By warrants drawn	1,304 04
			May 15	By warrants drawn	70 00
			June 14	By warrants drawn	6,330 00
			July 7	By warrants drawn	1,646 30
			August 6	By warrants drawn	1,841 00
			Dec. 3	By warrants drawn	9,872 44
			Dec. 19	By warrants drawn	8,936 22
	Total	$39,000 00		Total	$39,000 00

ALCORN UNIVERSITY, 1877.

		Dr.			Cr.
187	To amount appropriated for Alcorn University, for 1877	$10,000 00		By amounts drawn by W. L. Hemingway, State Treasurer and *Ex-Officio* Treasurer State Institutions, as follows:	
			Dec. 10	By warrants drawn for	$5,678 75
			Dec. 27	By warrants drawn for	4.321 25
	Total	$10,000 00		Total	$10,000 00

[DOCUMENT L.]

STATE NORMAL SCHOOL AT HOLLY SPRINGS, 1877.

		Dr.			Cr.
1877.	To amount appropriated for the State Normal School, at Holly Springs, for year 1877	$3,000 00		By amounts drawn by W. L. Hemingway, State Treasurer and *Ex Officio* Treasurer State Institutions, as follows :	
			Mch. 12	By warrants drawn for	$755 20
			April 11	By warrants drawn for	237 00
				By warrants drawn for	469 84
			July 7	By warrants drawn for	335 78
			Dec. 3	By warrants drawn for	1,201 68
					$2,999 50
				Amount to balance, undrawn	50
	Total	$3,000 00		Total	$3,000 00

State Normal School, at Tougaloo, 1877.

	Dr.		Cr.
To amount appropriated for the Normal Department of Tougaloo University....	$2,500 00	By amounts drawn by W. L. Hemingway, State Treasurer, and ex-officio Treasurer State Institutions, as follows:	
		June 6, By warrants drawn for.....	$1,000 00
		July 7, By warrants drawn for.....	8 00
		Dec. 27, By warrants drawn for.....	1,492 00
Total.....	$2,500 00	Total.....	$2,500 00

[DOCUMENT M.]

Mississippi Penitentiary, 1877.

	Dr.		Cr.
To amount unexpended balance, under appropriation Act for 1876.....	$1,940 81	By amounts drawn by W. L. Hemingway, State Treasurer, and ex-officio Treasurer State Institutions, as follows:	
		Jan. 20, By warrants drawn for.....	$600 00
		Jan. 24, By warrants drawn for.....	268 75
		Feb. 1, By warrants drawn for.....	141 10
			$1,009 85
		Amount to balance, undrawn.....	930 96
Total.....	$1,940 81	Total.....	$1,940 81

[DOCUMENT N.]

Interest on Mississippi State Bonds, Series "A.," Act March 28th, 1874.

1877.	Dr. to Treasury.....	$39,952 00

The above amount was charged on account of coupons, for interest, payable July 1st, 1875, to January 1st, 1876, July 1st, 1876, and January 1st, 1877, said coupons being semi-annual interest, on account of said bonds, as follows, to-wit:

June 6	From January 1st, 1875, to July 1st, 1875..	$9,992 00
June 6	From July 1st, 1875, to January 1st, 1876..	9,992 00
Oct. 9	From January 1st, 1876, to July 1st, 1876..	9,984 00
Oct. 9	From July 1st, 1876, to January 1st, 1877..	9,984 00

Interest on Mississippi State Bonds, Series "B.," Act April 4th, 1872.

1877.	Dr. to Treasury.....	$11,992 00

The above amount was charged on account of coupons, for interest, payable January 1st, 1874, said coupons being annual interest on account of said bonds from January 1st, 1873, to January 1st, 1874.

[DOCUMENT N.—Continued.]

Interest on Mississippi State Bonds, Series "C.," Act March 28th, 1874.

1877.	Dr. To Treasury	$ 448 00

The above amount was charged on account of coupons for interest, payable July 1st, 1876, and January 1st, 1877, said coupons being semi-annual interest on account of said Bonds, as follows, to-wit:

Oct. 9. From January 1st, 1876, to July 1st, 1876....$ 224 00
Oct. 9. From July 1st, 1876, to January 1st, 1877..... 224 00

Interest on Mississippi State Bonds, Series "C.," Act April 4th, 1872.

1877.	Dr. To Treasury.....	$15,012 00

The above amount was charged on account of coupons for interest, payable January 1st, 1875, 1876 and 1877, said coupons being annual interest on account of said Bonds as follows, to-wit:

June 6. From January 1st, 1874, to January 1st, 1875.....$5,200 00
June 6. From January 1st, 1875, to January 1st, 1876. 5,200 00
Oct. 9. From January 1st, 1876, to January 1st, 1877. 4,612 00

[DOCUMENT N.—Continued.]

Interest on Mississippi State Bonds, Series "B," Act March 28th, 1874.

1877.	Dr. To Treasurer.....	$ 21,794 00

The above amount was charged on account of coupons for interest, payable July 1st, 1875, January 1st, 1876, July 1st, 1876, and January 1st, 1877, said coupons being semi-annual interest on account of said Bonds as follows, to-wit:

June 6. From January 1, 1875, to July 1, 1875.....$4,016 00
June 6. From July 1, 1875, to January 1, 1876..... 6,096 00
Oct. 9. From January 1, 1876, to July 1, 1876..... 5,878 00
Oct. 9. From July 1, 1876, to January 1, 1877..... 5,804 00

Interest on Mississippi State Bonds, Series "A.," Act April 4th, 1872.

1877.	Dr. To Treasurer.....	$ 11,992 00

The above amount was charged on account of coupons for interest, payable January 1, 1874, said coupons being annual interest on account of said Bonds from January 1, 1873, to January 1st, 1874.

[DOCUMENT N.—Continued.]

Interest on Mississippi State Bonds, Series "D.," Act March 28th, 1874.

1877. Oct. 9.....	Dr. To Treasury.....	$ 778 00

The above amount was charged on account of coupons for interest, payable January 1st, 1877, said coupons being semi-annual interest on account of said Bonds from July 1st, 1876, to January 1st, 1877.

Interest on Mississippi State Bonds, Series "D.," Act June 13th, 1870.

1877. June 6....	Dr. To Treasury.....	$ 3,900 00

The above amount was charged on account of coupons for interest, payable January 1st, 1874, said coupons being semi-annual interest on account of said Bonds from July 1st, 1873, to January 1st, 1874.

[DOCUMENT N.—Continued.]

Mississippi State Bonds, Series "C.," Act of April 1872.

1877. May 2....	Dr. To Treasury.....	$ 57,650 00

The above amount was charged on account of above Bonds, payable January 1st, 1877, said Bonds being cancelled by the State Treasurer, as per his report filed with Auditor, May 2d, 1877.

Mississippi State Bonds, Series "C.," Act 28th March, 1874.

1877.		
March 6...	Cr. By Treasurer.....	$ 500 00
April 19...	Cr. By Treasurer.....	200 00
July 25...	Cr. By Treasurer.....	75,050 00
Sept. 6....	Cr. By Treasurer.....	100 00
Dec. 31...	Cr. By Treasurer.....	67,800 00
	Total.....	$ 143,650 00

The above amounts were credited on account of above Bonds, issued during the year 1877, payable January 1st, 1879, for which Auditor's warrants were received, which have been cancelled and retired as per report of State Treasurer.

[DOCUMENT N.—Continued.]

Mississippi State Bonds, Series "D," Act March 28, 1874.

1877.		
March 15.	By Treasury.....	$ 900 00
April 19.	By Treasury.....	300 00
May 7.	By Treasury.....	7,600 00
June 6.	By Treasury.....	3,900 00
July 25.	By Treasury.....	21,100 00
Sept. 6.	By Treasury.....	50 00
Dec. 31.	By Treasury.....	27,500 00
		$61,350 00

The above amounts were credited on account of above bonds issued during the year 1877, payable January 1st, 1880, for which Auditor's warrants were received, which have been cancelled and retired as per report of State Treasurer.

Mississippi State Bonds, Series "A," Act March 28, 1874.

1877		
June 6.	Dr. To Treasury....	$248,000 00

The above amount was charged on account of above Bonds payable January 1st, 1877, said Bonds being cancelled by the State Treasurer, as per report filed with Auditor, January 6th, 1877.

STATEMENT of Certificates of Indebtedness of State of Mississippi, 1877.

1877			1877		
Jan. 6.	To Treasury	$ 3,530 00	Jan'y 1.	By balance	$ 21,299 09
	To Treasury	19,255 00		By general fund	5,582 91
	To balance	4,097 00			
					$ 26,882 00
			1878		
		$26,882 00	Jan'y 1.	By balance	$4,097 00

NOTE.—The above credit of $5,582 91, charged to general fund, has been made to reconcile the books of Auditor and Treasurer, between which a discrepancy for said amount appeared. For reasons creating said difference, see following note, as appears in Auditor's report of 1876, to-wit: "$5,582 91 of a debt against certificates of indebtedness appear upon the books of the Auditor's office, which do not appear upon the books of the Treasurer, said amount being expense for engraving, etc.; hence this discrepancy will be found between the reports of the Auditor and Treasurer. Pay warrants drawn for above amount in March and December, 1871, and paid by Treasurer out of general fund, and not charged to certificates."

[DOCUMENT O.]

VALUATION of Realty for 1877, and State Tax thereon.

COUNTIES.	ACRES.	VALUATION.	STATE TAX, 1877.
Adams	256,503	2,837,222	$ 14,186 11
Alcorn	252,460	1,197,929	5,989 64
Amite	424,606	1,129,258	5,646 29
Attala	444,312	1,305,972	6,529 86
Benton	262,098	558,433	2,792 21
Bolivar	554,680	2,614,007	13,070 03
Calhoun	381,302	539,207	2,696 03
Carroll	391,759	1,319,343	6,696 71
Chickasaw	314,137	1,315,508	6,577 54
Choctaw	254,153	433,196	2,165 98
Claiborne	307,081	1,700,687	8,503 43
Clarke	362,412	1,064,727	5,323 64
Coahoma	334,295	2,635,008	13,175 04
Copiah	498,880	2,161,548	10,807 74
Covington	143,743	195,068	675 34
Clay	260,885	1,407,166	7,035 83
DeSoto	286,936	1,949,916	9,749 58
Franklin	286,515	402,034	2,010 17
Greene	38,807	26,214	131 07
Grenada	296,232	835,263	4,176 32
Hancock	156,091	491,951	2,459 75
Harrison	165,583	614,473	3,072 36
Hinds	451,086	4,007,239	20,036 20
Holmes	520,140	2,672,562	13,362 81
Issaquena	239,714	1,312,374	6,561 87
Itawamba	140,554	423,297	2,116 48
Jackson	281,408	436,239	2,181 20
Jasper	378,539	559,770	2,798 85
Jefferson	309,230	1,087,166	5,435 83
Jones	132,931	71,072	355 36
Kemper	465,404	839,966	4,199 83
Lafayette	424,308	1,311,543	6,557 72
Lauderdale	416,361	1,630,024	8,150 12
Lawrence	240,783	400,418	2,002 09
Leake	343,725	582,569	2,912 85
Lee	288,880	1,369,947	6,849 73
Lincoln	346,091	859,434	4,297 17
Lowndes	322,530	2,268,342	11,341 71
Leflore	378,858	1,567,437	7,837 18
Madison	466,000	2,356,650	11,783 30
Marion	.....	140,396	701 98
Marshall	479,474	3,288,844	16,444 22

[DOCUMENT O.—Continued.]

VALUATION of Realty for 1877, *and State Tax thereon.*

COUNTIES.	ACRES.	VALUATION.	STATE TAX, 1877.
Monroe	479,233	1,928,459	9,642 29
Montgomery	244,355	910,317	4,551 58
Neshoba	.....	367,869	1,839 34
Newton	342,707	648,151	3,240 75
Noxubee	438,808	2,345,926	11,729 63
Oktibbeha	283,254	904,133	4,520 66
Panola	475,857	3,127,812	15,639 06
Perry	145,840	63,884	319 42
Pike	353,513	1,631,252	8,156 26
Pontotoc	316,862	948,124	4,740 62
Prentiss	264,099	898,107	4,490 53
Pearl	114,237	32,116	160 58
*Quitman	.....	.....	.....
Rankin	482,512	963,139	4,815 68
Scott	353,510	586,594	2,968 97
Sharkey	261,607	1,135,172	5,675 86
Simpson	171,837	255,317	1,276 59
Smith	188,463	311,232	1,556 16
Sumner	246,454	425,963	2,129 82
Sunflower	445,925	1,136,868	5,684 34
Tallahatchie	267,946	857,177	4,285 89
Tippah	292,940	654,128	3,275 64
Tishomingo	286,254	579,203	2,896 01
Tunica	374,485	3,190,637	15,953 18
Tate	249,338	1,784,641	8,923 20
Union	276,684	825,920	4,129 60
Warren	347,239	5,020,050	25,100 25
Washington	549,369	3,002,360	15,011 80
Wayne	281,445	378,960	1,884 80
Wilkinson	385,737	1,327,352	6,636 76
Winston	350,106	577,956	2,889 78
Yalobusha	306,148	1,193,294	5,966 47
Yazoo	705,665	3,008,716	15,043 58
Total	23,575,795	$ 94,940,254	$ 474,701 27

*No roll furnished.

[DOCUMENT O.—Continued.]

VALUATION of Personalty; 1877, *and State Tax thereon; together with number of Polls as reported by Assessors.*

COUNTIES.	VALUATION.	STATE TAX, 1877.	POLLS.
Adams	$734,344	$3,671 72	3,011
Alcorn	414,014	2,070 07	2.079
Amite	446,026	2,230 13	1,942
Attala	513.895	2,569 47	2,456
Benton	222,901	1,114 50	1,414
Bolivar	507,290	2,536 45	2,713
Calhoun	376,406	1,882 03	1,919
Carroll	647,442	3,237 21	2,461
Chickasaw	514,394	2,571 97	2,185
Choctaw	214,998	1,074 99	1,180
Claiborne	598,241	2,991 20	2,517
Clarke	445,755	2,228 77	1,585
Coahoma	331,272	1,656 36	1,795
Copiah	878,707	4,393 53	3,283
Covington	172,984	864 92	792
Clay	373,706	1,868 53	2,394
DeSoto	613,007	3,065 03	3,396
Franklin	187,669	938 34	1,067
Greene	142,053	710 26	327
Grenada	401,186	2,005 95	1,870
Hancock	243,904	1,219 52	524
Harrison	137,693	688 46	731
Hinds	1,397,222	6,986 11	5,323
Holmes	967,727	4,838 63	3,083
Issaquena	239,908	1,199 54	522
Itawamba	233,822	1,169 11	1,364
Jackson	202,312	1,011 56	903
Jasper	369,265	1,846 32	1,820
Jefferson	409,653	2,048 26	2,109
Jones	109,002	545 01	445
Kemper	364,079	1,820 39	2,186
Lafayette	798,401	3,992 00	3,047
Lauderdale	716,575	3,582 87	2,771
Lawrence	260,979	1,304 89	1,254
Leake	294,705	1,473 52	1,761
Lee	700,244	3,501 22	2,381
Lincoln	362,748	1,813 74	1,491
Lowndes	794,361	3,971 80	4,006
Leflore	340,553	1,702 76	1,855
Madison	734,483	3,672 41	3,325
Marion	171,056	855 28	669
Marshall	833,889	4,169 44	4,666

[DOCUMENT O.—Continued.]

VALUATION of Personalty, 1877, *and State Tax thereon; together with number of Polls as reported by Assessors.*

COUNTIES.	VALUATION.	STATE TAX, 1877.	POLLS.
Monroe.,	754,491	3,772 45	3,021
Montgomery	442,338	2,211 69	1,783
Neshoba	212,797	1,063 98	1,215
Newton	323,685	1,618 42	1,546
Noxubee	970,320	4,851 60	4,150
Oktibbeha	316,644	1,583 22	1,889
Panola	1,225,405	6,127 02	4,250
Perry	179,104	895 52	480
Pike	412,758	2,063 79	2,244
Pontotoc	349,111	1,745 55	1,728
Prentiss	307,667	1,538 33	1,879
Pearl*	.....	.....	.....
Quitman	41,484	207 42	316
Rankin	591,599	2,957 99	2,320
Scott	395,933	1,979 66	1,426
Sharkey	143,476	717 38	929
Simpson	189,534	947 67	1,006
Smith	199,856	999 28	1,009
Sumner	246,375	1,231 87	1,292
Sunflower	141,644	708 22	644
Tallahatchie	261,807	1,309 03	1,764
Tippah	266,605	1,333 02	1,644
Tishomingo	265,231	1,326 15	1,070
Tunica	268,064	1,340 32	1,370
Tate	570,561	2,852 80	3,226
Union	244,841	1,224 20	1,675
Warren	968,083	4,840 41	4,896
Washington	945,234	4,726 17	5,058
Wayne	162,777	813 88	767
Wilkinson	403,040	2,015 20	2,154
Winston	268,508	1,342 54	1,376
Yalobusha	525,247	2,626 23	2,005
Yazoo	1,114,390	5.571 95	3,416
Totals	$32,186,480	$160,932 40	157,170

* No assessments returned to this office for 1877.

[DOCUMENT O.—Continued.]

TABLE, showing the distribution to Counties, of one-third of the Privilege Tax on Railroads.

Names of Companies and Counties.	Length of track in feet.	Distribution of one-third of the Privilege Tax on Railroads, assessed at $75 00 per mile.	Total Assessment of Railroad Privilege Tax.
New Orleans, St. Louis and Chicago Railroad Company.....			$22,614 75
Benton.....	29,726.4	$140 75	
Carroll.....	73,393.	347 50	
Copiah.....	140,553.6	666 50	
Grenada.....	80,784.	382 50	
Hinds.....	143,352.	678 75	
Holmes.....	138,072.	653 75	
Lafayette.....	147,259.2	697 25	
Lincoln.....	125,928.	596 25	
Madison.....	138,336.	655 00	
Marshall.....	158,400.	750 00	
Montgomery.....	102,801.6	486 75	
Pike.....	132,105.6	625 50	
Yalobusha.....	131,313.6	621 75	
Yazoo.....	52,166.4	247 00	
Total	1,604,750.4	$7,548 25	$22,614 75

[DOCUMENT O.—Continued.]

TABLE, showing the Distribution, to Counties, of one-third of the Privilege Tax on Railroads.

Name of Companies and Counties.	Length of track in feet.	Distribution of one-third of the Privilege Tax on Railroads, assessed at $75 00 per mile.	Total Assessment of Railroad Privilege Tax.
Durant & Kosciusko Branch N. O., St. L., and C. R. R.....			$1,350 00
Attala..	84,480	$400 00	
Holmes.....	10,560	50 00	
Total.....	95,040	$450 00	
West Feliciana Railroad Company.....	7½		$562 50
Wilkinson.....	39,600	187 50	
Total.....	39,600	$187 50	

[DOCUMENT O—Continued.]

TABLE showing the distributions to Counties, of one-third of the Privilege Tax on Railroads.

Names of Companies and Counties.	Length of feet in track.	Distribution of one-third of the Privilege Tax on railroads assessed at $75 00 per mile.	Total Assessment of Railroad Privilege Tax.
Vicksburg and Meridian R. R. Company			$10,650 00
Hinds	174,240	$ 825 00	
Lauderdale	84,480	400 00	
Newton	132,000	625 00	
Rankin	153,120	725 00	
Scott	132,000	625 00	
Warren	73,920	350 00	
Total	749,760	$3,550 00	
Mississippi and Tennessee R. R. Company			$6,585 87
DeSoto	103,210	$ 388 68⅓	
Grenada	37,558	177 83	
Panola	151,290	716 33⅔	
Tallahatchie	32,750	155 06⅓	
Tate	63,090	298 72	
Yalobusha	75,810	582 94⅔	
Total	463,708	$2,195 58	
Memphis and Charleston R. R. Company			$2,500 90⅔
Alcorn	89,760	$ 425 00	
Tishomingo	86,592	410 99⅔	
Total	176,352	$ 834 99⅔	

[DOCUMENT O—Continued.]

TABLE showing the distribution to Counties of one-third of the Privilege Tax on Railroads.

Names of Companies and Counties.	Length of track.	Distribution of one-third of the Privilege Tax on railroads, assessed at $75.00 per mile.	Total assessment of Railroad Privilege Tax.
Grand Gulf & Port Gibson R. R. Company.....			$ 525 00
Claiborne.....	7 miles	$ 175 00	

[DOCUMENT P.]

LIST of Insurance Companies doing business in this State, showing their Location, amount of Assets, amount of Capital Stock and Liabilities.

NAME OF COMPANY.	LOCATION.	ASSETS.	CAPITAL STOCK.	LIABILITIES.
Alabama Gold Life Insurance Company.....	Mobile. Alabama....	$852,479 00	$200,000 00	$41,000 00
Franklin Fire Insurance Company.....	Philadelphia, Pa.....	308,856 80	400,000 00	2,477,155 82
Grangers' Life and Health Insurance Company of the United States of America*.....				
Home Insurance Company.....	New York, N. Y.....	5,627,445 23	2,500,000 00	2,242,164 00
Liverpool and London, and Globe.....	U. S. Branch, N. Y...	3,771 532 84	1,310,393 00	2,048,380 00
Mobile Life Insurance Company.....	Mobile, Alabama.....	427,073 71	300,000 00	2,917 95
Planters' Insurance Company*.....	Memphis, Tennessee..			
Planters' Insurance Company of Mississippi*...	Jackson, Mississippi.			
Phœnix Insurance Company.....	Brooklyn, New York.	2,183,956 12	1,000,000 00	647,733 92
Mobile Fire Department Insurance Company...	Mobile, Alabama....	190,061 82	150,000 00	181,449 25
Home Fire Insurance Company of Georgia.....	Columbus, Georgia...	524,420 22	300,000 00	524,420 22
Hanover Fire Insurance Company.....	New York, N. Y.....	1,592,775 09	500,000 00	112,298 14
Manhattan Fire Insurance Company.....	New York, N. Y.....	801,092 97	250,000 00	801,092 97
New Orleans Insurance Association.....	New Orleans, La.....	525,476 96	368,805 15	156,671 81
British America Assurance Company.....	Toronto, C. W.....	1,129,908 92	512,462 50	431,421 06
Western Assurance Company, Fire.....	Toronto, C. W.....	1,200,764 61	427,518 31	430,955 20
Columbus Insurance and Banking Company*...	Columbus, Miss.....			

* These four Companies are, by the laws of the State, considered Home Companies, and are not required to file statements in the Auditor's office.